College-type meals tax

By Mike McNamee

Three Massachusetts colleges have filed a class-action suit against the Commonwealth to foreclose on college contract-meal taxes from the state meals excise tax.

The trustees of Boston University, Holy Cross and Mount Holyoke have asked the Suffolk Superior Court to keep the state Corporations and Taxation Department from collecting the 8 percent "old-age" meals tax on Commonwealth-type contract meals.

The suit, in which the three schools claim to represent all independent colleges and universities in the state, is part of a growing political battle centered on whether the financially hard-pressed state government should be able to collect the tax from students whom the colleges say are "captive customers."

In addition to the legal maneuvers, the General Court's budgetary considerations have been part of the battle, as colleges have lobbied for a bill specifically exempting college contract meals from the meals tax.

At MIT, the political considerations boil down to whether some 700 students on Commons meals plans will have to pay up to $85 a year in tax on their meals. Commons rates here, set last March, were adjusted to take the tax into consideration as of July 1. Many students are already feeling the pinch of the tax.

The fight began in July, when the legislature raised the meals tax from its old level of 5 percent to 8 percent while keeping the exemption for all college contract meals. At that time, the Commissioner of Corporations and Taxation ruled that college contract meals, which had not been taxed previously, would be subject to the full tax rate.

"In past years, it was felt that if a contract spread was over individual meals, most of those meals would cost less than $1 and thus would be exempt from taxation," the opinion of the taxation department explained. "But in recent years it seems that the amounts charged are reaching such a level that any retail food costs would bring the per-meal charge over $1."

Taxation Commissioner Richard D. Herrick, in a letter sent to colleges dated Aug. 1, stated the new policy "any college, university, other educational or charitable institution, ... public or private, providing meals or alcoholic beverages" would be required to collect and pay the tax.

The colleges argue, however, that the ruling on contract meal taxation was improperly made and that they were not informed of the ruling until after it took effect on Sept. 1. The contract prices made no provision for payment of the 8 percent tax, and the student, the colleges claim, was not able to "purchase" something in order to be taxed.

The tax, which sources at the 102 colleges stolen last year, Oliveri noted, 53 were stolen in broad daylight, 36 were stolen in the early evening, and only 14 were stolen at night.

Oliveri suggested that students not buy more expensive bicycles than they need. For instance, he noted, a $30 bicycle would do the job and be less likely to get stolen.

The Building 13 compound, in its third year of operation, is run by students, and is intended to provide a safe place to park bicycles. Upon entering the complex, the cyclist receives a round disc containing a description of his bicycle. When he comes back he must show the disc. The holders of the compound are 6:45am to 5:45pm.

Oliveri noted that the practice of parking bicycles indoors is not as effective as it once was. He said it is commonplace for a person to leave a bike inside his office, go out for a cup of coffee, and come back five minutes later to find the bicycle stolen.

The Patrol is now trying to stop the widespread practice of bringing bicycles into buildings, Oliveri said, because it is not safe for the bicycle owner and dangerous for passing pedestrians. He cited cases of people tripping over bicycles, and being gashed in the leg by protruding pedals.

A memorial service will be held at 7pm today in the Chapel for Martin M. Phillips, '47, regional director of the MIT Alumni Association, who died Saturday in Miami, Florida.

Two months of investigation by MIT has failed to turn up the cause of the Tang Hall corridor fire. Two fire investigatoers have been part of the blaze, according to the reports. Analysis of the remains of the boxes showed they contained paper and other trash. " stuff that might have come from cleaning out an apartment," Sonenose said - but what might have set off the fire.

The Tang House Manager "Scotty" Thompson, and Physical Plant mechanic "Manny" Sopan suffered slight burns and smoke inhalation when they went to the 19th floor to investigate. Both were treated at Massachusetts General Hospital.

Ribeiro was found dead in his room, bottoms, on the floor in front of the elevator by firemen arriving at about 11:45.

Contrary to earlier reports, Sonenose said, his death six days later was caused solely by external burns and respiratory damage from inhaling hot air. There was no evidence of inhaling toxic gases, Sonenose said.

"We can only speculate, but we believe Ribeiro was asleep when the alarm went off, and he wandered into the corridor on his own and disoriented," Sonenose said. "He then apparently was locked out of his room and trapped in the corridor. In the high-intensity heat, he was burned very quickly and very severely."

Texts of the materials in the corridor showed that "everything in that corridor was within tolerable ranges of fire specifications," Sonenose said. Earlier reports that the vinyl wall covering used in the corridor had spread the fire were disproved, he said, when identical wall covering from the control building was mounted and tested in the fire room. The fire was able to spread, but not to "flash" or burn out of control.

The building performed very well in containing the fire and spreading it to an area.

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Editorial

Taxing our food

The poor budgetary condition of the Commonwealth of Massachusetts has led the state Corporations and Taxation Department to decide that students at state universities and colleges whose income is less than $1000 may be taxed from $3.50 per meal for students in residence hall facilities allowing them to cook for themselves - a building which was not designed to allow any of them to cook for themselves - is a luxury. For a student in Baker House, Senior House or East Campus, whose job at the same time, is it a luxury not to have to cook for himself? When the tax was first imposed in 1941, it was reasoned that it represented a cost of up to $85 added to the more than $1000 he may already be paying each year for his commons contract.

The justification for the meals tax is that it is a luxury tax, a means of raising revenue for the state without imposing upon the necessities of life, a way of preventing a high general sales tax rate. When the state income tax was imposed in 1941, it was reasoned that they would apply mainly to restaurants and "luxury" food service outlets. For that reason, and because for meals costing $1 or less was included in the taxation law, Student legislation originally fell within the rubric of this $1 exemption, meals on contract plans were thought to cost less than $1, and therefore were eligible for exemption.

But now the state seems to have forgotten about the luxury aspect of the tax. Claiming that student meals cost more than $10, even on the contract, the taxation officials seem to be arguing that $1 will actually buy a "non-luxury" meal anywhere in these inflated times. Such is not a defensible proposition. Claiming that the $1 limit is still the level of "luxury," just as it was in 1941, these officials want to equate Commons food with that of fine restaurants. To say that it is as much a taxable luxury as a hamburger in Baker Dining Hall as it is to eat strawberries at Pier 4. Even if the $1 limit held still be a standard for the luxury argument, the simple facts of life do not line up that way.

Attempting to determine whether a meal is a luxury is, unless the state is willing to say that eating in and of itself is a luxury. For a student in Baker House, Senior House or East Campus, to have hot meals for himself, is it a luxury to eat Commons food, to take advantage of the only regular source of meals on campus? For a student working $7 an hour or a week on his studies, perhaps holding a job, at the same time, is it a luxury not to have to cook for himself? When more than 30 people live in the same building with identical, necessary facilities allowing them to cook for themselves - a building which was not designed to allow any of them to cook for themselves - is it a luxury to provide a central meal plan for them? The obvious answer is no.

The Tech has always supported the right of MIT dormitory residents not to be forced to take Commons meals plans. We have always felt that a student who did not like Commons food, whose schedule did not agree with that of the dining halls, who objected to the style of Commons or who wanted to cook for himself, should be given the option of not taking Commons, of feeding for himself. But for many students, the Commons is not only a convenient, a tasty but also a necessary service. We feel it is too fair tax to force students for this essential service than it would be to force all dormitory residents to take Commons, and we resent the state's attempts to do so.

The Tech urges the MIT administration to continue to fight against taxation on contract meal plans and for such students. This fight can be carried on several fronts: by supporting the suit raised by other independent colleges which seek a chance for a fair hearing of their case; by supporting the suit raised by other independent colleges which seek a chance for a fair hearing of their case. This fight can be carried on several fronts: by supporting the suit raised by other independent colleges which seek a chance for a fair hearing of their case; by supporting the suit raised by other independent colleges which seek a chance for a fair hearing of their case.

We urge MIT school officials to consider the students' viewpoint and to adopt a more reasonable position. The "Editorial Board for Volume 95 of The Tech are Chairperson John J. Hanani '76, Editor-in-Chief Michael D. McNamara '76, Managing Editor Mathias Brand '77, and News Editor Margaret Hanani '77, and News Editor Margaret Hanani '77, and News Editor Margaret Hanani '77, and News Editor Margaret Hanani '77.

Letters to The Tech

Photocopying - An Author's View

To the Editor:

I am writing this note in regard to an article in the September, ‘75 issue pointing out that many staff members at the Institute involved with photocopying oppose a new copyright law which would merit unlimited photocopying. As an author of a monograph (Printed and Bound) of Materials, published by John Wiley and Sons in 1965), as well as various textbooks, I feel strongly that systematic photocopying of books and journals is a luxury. Royalty payment to authors and publishers should not be allowed.

My monograph is 244 pages long and sells for $17.50. It can readily be photocopied for less than the retail price (and on a recent trip to Japan. I saw such a bound photocopy that a Japanese engineer had made for his own use). Almost all scientific journals and books, for that matter, can be photocopied.
Tax on Commons opposed

(continued from page 1)

MIT's role in shaping the tax bill and student exempti- on has been minimal. According to Walter Milne, As- signant to the Chairman for Urban Affairs, the Institute lobbied during the summer for the exemption measure, but has been "doing nothing" since then, and has made no move to support the BU-Mount Holyoke- Holy Cross Coop.

"We wrote some letters to the legislators in July, when they were considering that measure, pointing out that the 8 percent tax would be a wealth tax - not a luxury tax - on students who didn't have cooking facili- ties," Milne said. "But the legislators really weren't listen- ing."

MIT has been charging the tax since Sept. 1, having notified students that the tax was taking effect when school started, ac- cording to Arthur Beals of the Housing and Dining Service.

There has been "almost no student reaction," Beals said, leading him to doubt whether students cared about the tax at all.

"I haven't heard any com- plaints at all," Beals said, "but I'm not sure that students are fully aware of the tax. I'm not sure if it's had any impact on our students on Commons at all - it's difficult to get any kind of a handle on those kinds of things."

The Institute would not refund any tax money which has been collected if there should be a move by the state or by the courts to invalidate the tax, Beals said. "It all depends on how the rulings or bills are worded - whether we would have to refund all the tax, or just part of it, or what," he explain- ed. "It would be hard for us to keep money collected as a tax if we don't give it to the state."

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The robbery should have taken 10 minutes. 4 hours later, the bank was like a circus sideshow. 8 hours later, it was the hottest thing on live TV. 12 hours later, it was all history. And it's all true.
Inside Senior House

By David Herwaldt

The photographs here do not claim any documentary totality, but only to visually describe a few aspects of what it is that makes Senior House what it is: the people studying and relaxing, and the building, built around a courtyard, a building so old that MIT does not seem to care about it - a very positive factor giving free rein to any decoration and almost any construction. For a different, more anarchic view of this same place see the 1975 Undergraduate Residence Guide.
Calculator and drill stolen: A portable calculator and a hand drill, together valued at about $75, were reported stolen from the workbench of a busy and often unlocked shop in Bldg. 20.

Cars vandalized: Two vehicles parked overnight Monday in the West Garage were reported to have been vandalized by unknown persons in the early morning hours. Apparent attempts to steal them.

Room burglarized: A student's unlocked room in the Number Six Club was entered by an unknown person on the weekend, who removed from it a camera and lens, and other areas, the total value of which was approximately $400. The student had closed, but not locked, the door in question.

Tape recorder theft: A valuable tape recorder was recovered in the bed of an open truck parked near 77 Mass. Ave. on Thursday, where it was apparently left by the person who had stolen it before it could be picked up by an accomplice. Officers were able to locate the owner of the machine in short order, as he had had the foresight to engrave his name on the machine via the "Operation Identification" program. He was informed of its recovery and informed he realized that the machine was missing.

Bicycle stolen: A 10-speed bicycle valued at $150 was stolen from the front of the Studebaker Center area, where it had been left secured by a lock and chain. Some business papers were also removed from it. Meanwhile, a hand calculator and an airline ticket were recovered from still a third case left at the Club.

Wallet stolen: An unlocked room in Beverly Hall was entered by an unknown person, who from it removed a wallet containing $75 cash and assorted personal papers. The thief took place while the student victim slept in an adjoining room.

Values stolen from Faculty Club: A Nikkorlens camera and lens, prescription drugs and some business papers were stolen along with the briefcase in which they had been locked when the case was left in the room of the Faculty Club on Thursday. A nearby suitecase was searched as well, but nothing was removed from it.

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HUMANITAS: AN EVOLVING PERSPECTIVE
Ideas and Images of Humanity in the ’West

Thursday, October 16
Lecture Hall 9:150
4:00-6:00 p.m.

Renaissance Ideas of Human Nature

Myron P. Gilmore, Gurney Professor of History and Political Science, Harvard University
Sponsored by the Technology and Culture Seminar at MIT
Agreed to play with eleven men completes McGill's squad normally needed for an international match with Harvard. That is Ellis' alma matter. The game was called "rugby" after Ellis' alma mater.

By Charles Cox

As the 1975 rugby season kicked off, the students at Rugby School in England (which Ellis attended) who liked his idea starting playing a game, which allowed ball handling. The game played on city streets and local clubs was known as the "game of the males." Some ruggers (rugby players) choose to wear protective cups and shin guards, and mouthguards are sometimes too much to worry about but the added protection is often helpful. Tack apos. The pitch (field) is usually 75 yards wide and 110 yards long with end zones or "in goal" about 15 yards deep. Lines run parallel to either goal line or "side line" at the 25-yard line, midfield, and ten yards away from the midfield stripe. Lines run parallel to either touchline (side line) at five and 15 yards inward. Goal posts are set in the middle of the posts, lines 18 feet, six inches apart and have a ten-foot-high crossbar connecting them. The game is played in two halves of forty minutes each with a five-minute interval.

In rugby, there is one referee who is the only one on the field who makes decisions. If there is a dispute over a decision, the referee has the final say. A referee may decide not to call a penalty if it is too small to be enforced. A referee also decides when the game should be stopped for injuries or other reasons.

women second in Wick regatta

By Chris Donnelly

The MIT women's volleyball team placed fourth last weekend in the New England Volleyball Tournament at Coast Guard. The women finished second in both the Emily Wick Lark Challenge at MIT and a Three Crew Team Regatta at Harvard. The Four schools, MIT, Radcliffe, BU, and URI, sailed against each other in the two day regattas on the Thames River.

A B Division, Div. Gray Smith '78 with George Orlov '78 crewing sailed exceptionally well to capture first place in the regatta. Skippers, including Skipper '76 and Wally Corney '77, found the conditions in the two day regattas on the Thames River.

Sunday, the women hosted the Emily Wick Lark Championship at MIT. Seven schools, including MIT, participated in the division regatta, named the former Dean of Women Students at MIT.

eight strong Brown goals send water polo to defeat

By Glenn Brownstein

The MIT women's water polo team thrilled the crowd to defeat Yale 9-7 in the 115th meeting at Alumni Pool.